

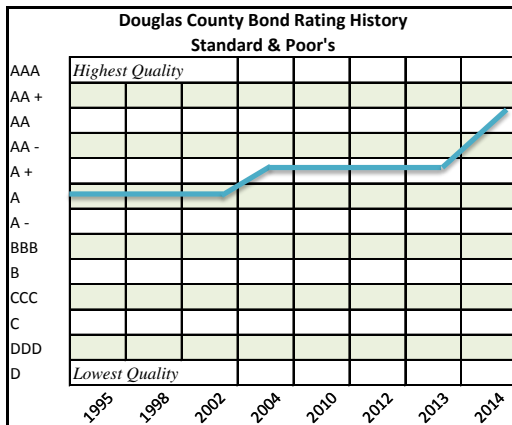
Summary of Accomplishments through the 2014-15 Budget

Priority Based Budgeting (PBB) is used to help identify the county's priorities and have budget conversations based on these priorities. PBB has been instrumental in shaping the budget as illustrated below:

- Balanced all Douglas County Funds
 - Set aside funds for Health Care Stabilization
 - Funded \$561,734 in General Fund requests through priority based budgeting and reallocation of resources
 - Planned opening of new Community and Senior Center with structurally balanced budget and fiscally sustainable resources
 - Continue to stabilize personnel costs
- Reallocated over \$1 million more of existing funds to roads maintenance
- Reorganized several departments

Douglas County Bond Rating

Standard & Poor's upgraded Douglas County's bond rating from an A+ to an AA in January 2014.



Douglas County Strategic Plan

VISION STATEMENT

A community to match the scenery!

MISSION STATEMENT

Working together with integrity and accountability, the Douglas County team is dedicated to providing essential and cost-effective public services fostering a safe, healthy, scenic, and vibrant community for the enjoyment of our residents and visitors.

VALUES

Integrity - *We demonstrate honest and ethical conduct through our actions.*

Accountability - *We accept responsibility for our actions.*

Customer Service - *We deliver efficient and effective service with an attitude of respect and fairness.*

Leadership - *We establish the tone and direction for success motivating and inspiring others to accomplish a shared vision.*

Communication - *We ensure open dialogue through proactive listening and sharing of information throughout the organization and the community.*

Teamwork - *We work together to achieve shared goals.*

PRIORITIES & OBJECTIVES

- 1) **Financial Stability** - *Financial strength and integrity of organization*
- 2) **Safe Community** - *Safe environment for residents, businesses*
- 3) **Economic Vitality**
- 4) **Infrastructure** - *Efficiency and responsiveness in addressing community issues and needs*
- 5) **Natural Environment, Resources and Cultural Heritage**
- 6) **Manage Growth and Change** - *Orderly and sustainable development and growth of community*

Douglas County, Nevada Budget in Brief



Fiscal Year 2014-15

County Commissioners

Doug Johnson, Chairman
775-790-3195

djohnson@co.douglas.nv.us

Nancy McDermid, Vice Chair
775-267-7968

nmcdermid@co.douglas.nv.us

Greg Lynn
775-901-2955

glynn@co.douglas.nv.us

Lee Bonner
775-901-2619

lbanner@co.douglas.nv.us

Barry Penzel
775-781-6075

wpenzel@co.douglas.nv.us

Interim County Manager

Larry Werner
775-782-9821

lwerner@co.douglas.nv.us

PO Box 218
Minden, NV 89423

More detailed information about Douglas County's budget, organizational structure, and news updates can be found on our website at www.douglascountynv.gov.

Budget Overview

There are approximately 35 separate funds in the County, not including the towns of Gardnerville, Genoa and Minden, East Fork Fire and Paramedic Districts or the Redevelopment District. The County funds fall under the following general categories:

General Fund – Used to account for all County functions not required to be accounted for in a separate fund and represents the core services provided to the public.

Special Revenue Funds – Used to account for specific revenue sources that are restricted for a specific purpose. These funds include Room Tax, Social Services, Senior Services and Roads.

Proprietary Funds – Used to account for internal services and enterprise funds. Internal Services Funds, such as Motorpool, are services performed primarily for other County funds. Enterprise Funds are financed and conducted similar to a private business such as the water and sewer utility funds.

Capital Construction Funds – Used to account for the acquisition and construction of major capital facilities (other than those financed solely in the Enterprise Funds).









Debt Funds – Used to account for specific debt obligations incurred in other funds except the Enterprise Funds.

2014-15 Adopted Budgeted Expenditures

General Fund	\$ 48,101,275
Special Revenue Funds	38,053,325
Proprietary Funds	25,942,977
Capital Construction Funds	10,545,121
Debt Service Fund	4,809,696
	\$ 127,452,394

Capital Projects

Below is a summary of capital projects budgeted for 2014-15:

 Airport Projects	\$ 107,868
 Building/Facility Projects	100,000
 Community Enhancement Projects	340,000
 Technology Projects	225,000
 Transportation Projects	3,642,308
 Utility (Water/Sewer) Projects	2,051,000
 Vehicles/Large Equipment	406,736
 Board Designated	3,493,541
	\$ 10,366,453

The three biggest projects in 2014-15 are Buckeye Road Rehabilitation, Road Seal & Overlay Projects, and Clear Creek Water Line Improvements. Buckeye Road Rehabilitation will provide a smooth pavement surface for motor vehicles and bicycles. Road Seal & Overlay projects will extend the useful life of the pavement for county-maintained roads. Clear Creek Water Line Improvements will connect various Carson Valley water systems and provide a looped system to meet the West Valley needs.

Where the Money Comes From (General Fund - Revenues)



Property Taxes \$18,397,813 (45%) Current property tax rate for the General Fund is \$0.8690 per \$100.00 of assessed valuation (subject to state tax cap).



State Consolidated Taxes \$10,888,520 (27%) State taxes include sales tax, motor vehicle privilege tax, real property transfer tax, cigarette tax, and liquor tax that is collected at the state and allocated to local governments based on a formula mandated by State Statute.



Licenses & Permits \$3,320,200 (8%) Major revenues include building permits, liquor licenses, franchise fees and marriage licenses.



Gaming \$825,000 (2%) Fees and Licenses collected on gaming establishments



Intergovernmental \$1,328,068 (4%) Federal, State and other grants and payment in lieu of property taxes from the Federal Government



Charges for Services \$3,984,445 (10%) Charges and Fees for those who directly benefit from County Services. For example, planning and engineering fees and utility operator fees.



Fines & Forfeitures \$1,178,800 (3%) Justice Court fines are the primary revenue source for this category.

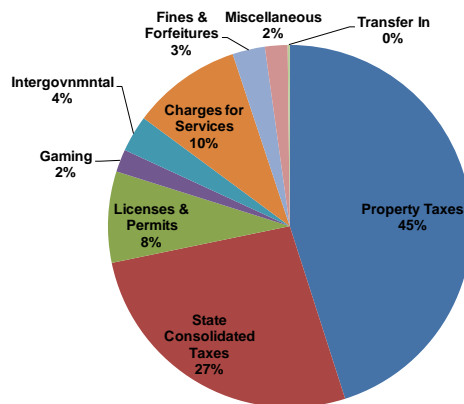


Miscellaneous \$820,289 (2%) Interest earned on investments makes up almost all of the revenue in this category.



Transfers In \$75,000 (less than 1%) Transfer from Room Tax Fund for Economic Vitality.

Revenues



Where the Money Goes (General Fund - Expenses)

Personnel costs are nearly 72% of total expenses for Douglas County, which is similar to the national average of 70-80% for private sector service-oriented businesses. The County has worked to stabilize salary and benefit costs after years of unsustainable growth. The following is a breakdown of General Fund expenses by service area:



General Government \$9,716,058 (23%) Includes general services such as County Commissioners, County Manager, Finance, Human Resources, Community Development, Clerk/Treasurer, Assessor and Recorder.



Public Safety \$15,954,466 (38%) Includes Sheriff and Animal Control services.



Judicial \$8,861,491 (21%) Includes Justice Courts, District Courts, Constable, Alternative Sentencing and Juvenile Justice programs.



Public Works \$2,926,914 (7%) Includes Administration, Facilities and Engineering.



Health and Sanitation \$589,947 (1%) Includes Weed Control.



Contingency \$753,669 (2%) Contingency is budgeted for unforeseen events that may occur during the year.



Transfers Out \$3,214,266 (8%) Included are funds transferred to Road Operating, Room Tax, Senior Center, Water Utility Funds, and Regional Transportation Fund.

Expenses

